



Form 1120X-ME
2005

MAINE AMENDED
CORPORATE INCOME TAX RETURN



For calendar year 2005 or tax year 05 to 05
MM DD YY MM DD YY

0500600

USE THIS FORM ONLY
FOR TAX YEAR 2005

Name of Corporation

Federal Business code

Address

Federal Employer ID Number

State of
Incorporation

City, Town, or Post Office

State

Zip Code

Parent Company Employer ID Number

Contact Person's First Name

Contact Person's Last Name

Telephone Number

REASON FOR
CHANGE:

☐ IRS change

☐ Net operating loss

☐ Federal amended 1120X

☐ Accounting change

☐ Other (attach explanation)

☐ You are a member of an affiliated group filing a separate return

☐ You are filing a combined return (If so, complete & attach Form CR)

	A. Original	B. Adjustment	C. Correct Amount
A. CONSOLIDATED FEDERAL TAXABLE INCOME if filing as part of a federal consolidated return A.			A. .00
1. FEDERAL TAXABLE INCOME If negative, enter a minus sign in the box to the left of the number 1.			1. .00
2. DEDUCTIONS:			
a. NONTAXABLE INTEREST 2a.			2a. .00
b. FOREIGN DIVIDEND GROSS-UP 2b.			2b. .00
c. WORK OPPORTUNITY CREDIT AND EMPOWERMENT ZONE CREDIT DEDUCTIONS (attach federal Form 5884 or Form 8844) 2c.			2c. .00
d. INCOME NOT TAXABLE UNDER THE CONSTITUTION OF MAINE OR THE U.S. 2d.			2d. .00
e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS (limitations - see instructions) 2e.			2e. .00
f. NET OPERATING LOSS DEDUCTION CARRY-OVER (limitations - see instructions) 2f.			2f. .00
g. INCOME FROM OWNERSHIP INTEREST IN PASS-THROUGH FINANCIAL ENTITIES (subject to Maine Franchise Tax) 2g.			2g. .00
h. STATE INCOME TAX REFUNDS (included in line 1 above) 2h.			2h. .00
i. NORTHERN MAINE TRANSMISSION CORPORATION ADJUSTMENT (see instructions) 2i.			2i. .00
j. BONUS DEPRECIATION / SECTION 179 EXPENSE RECAPTURE (see instructions) 2j.			2j. .00
k. TOTAL DEDUCTIONS (add lines 2a through 2j) 2k.			2k. .00
3. LINE 1 MINUS LINE 2k. If negative, enter a minus sign in the box to the left of the number 3.			3. .00
4. ADDITIONS:			
a. INCOME TAXES imposed by Maine or any other state (attach schedule) 4a.			4a. .00
b. UNRELATED EXPENSES (attach schedule) 4b.			4b. .00
c. INTEREST FROM STATE AND MUNICIPAL BONDS other than Maine 4c.			4c. .00
d. NET OPERATING LOSS RECOVERY ADJUSTMENT 4d.			4d. .00
e. DOMESTIC PRODUCTION ACTIVITIES DEDUCTION ADD-BACK 4e.			4e. .00
f. BONUS DEPRECIATION / SECTION 179 EXPENSE ADD-BACK 4f.			4f. .00
g. OTHER 4g.			4g. .00
h. TOTAL ADDITIONS (add lines 4a through 4g) 4h.			4h. .00

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. DO NOT SEND PHOTOCOPIES OF RETURNS.

MAINE AMENDED
CORPORATE INCOME TAX RETURN

0500601

Federal EIN

	A Original	B Adjustment	C Correct Amount
5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h).			5. .00
6. GROSS TAX (see tax rates on page 6)			6. .00
7. TAX: a. MAINE CORPORATE INCOME TAX (from line 6 above or Schedule A, line 17. See instructions) 7a			7a. .00
b. MINIMUM TAX: Schedule B, line 28c (attach federal Form 4626) 7b			7b. .00
c. TOTAL TAX (add lines 7a and 7b) 7c			7c. .00
8. CREDITS:			
a. MAINE ESTIMATED TAX PAID			8a. .00
b. EXTENSION PAYMENT (Form 1120EXT-ME)			8b. .00
c. PAID WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS after return was filed			8c. .00
d. OTHER CREDITS (Schedule C, line 29p) 8d			8d. .00
e. PASS-THROUGH ENTITY WITHHOLDING (attach Forms 1099ME) 8e.			8e. .00
f. TOTAL CREDITS (add lines 8a through 8e) 8f.			8f. .00
g. OVERPAYMENT on original return or as previously adjusted (enter as a positive number)			8g. .00
9. LINE 8f MINUS LINE 8g (total credits minus overpayments)			9. .00
10. a. If line 7c is greater than line 9, enter the difference as TAX DUE . (If not, skip to line 11)			10a. .00
b. PENALTY FOR UNDERPAYMENT - attach Form 2220ME 10b.			10b. .00
c. TOTAL AMOUNT DUE (line 10a plus line 10b) - Remit payment with return (Make check payable to Treasurer, State of Maine)			10c. .00
11. If line 9 is greater than line 7c, enter amount to be REFUNDED			11. .00
CORPORATION PRESIDENT'S NAME _____ SOCIAL SECURITY NUMBER _____			
TREASURER'S NAME _____ SOCIAL SECURITY NUMBER _____			
COMPANY'S WEB SITE ADDRESS _____			

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

DATE	OFFICER'S SIGNATURE	TITLE	Social Security Number
DATE	SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM)		PREPARER'S SSN OR PTIN



File return with:
Maine Revenue Services
P.O. Box 1062
Augusta, ME 04332-1062

Office use only

LG



0500602

____ - _____
Federal EIN

SCHEDULE A - APPORTIONMENT OF TAXCheck here if this has been amended: ☐ Check here if this is as originally reported or previously adjusted: ☐Do not complete this schedule if 100% of your business activity is apportionable to Maine.

All others must complete this schedule and enter amounts in Columns A and B, even if those amounts are zero.

If this schedule is left blank or excluded, your Maine apportionment factor will be set at 100%. Round all dollar amounts to whole numbers.

☐ Check here if the taxpayer is a mutual fund service provider electing to use the special apportionment formula under 36 M.R.S.A. § 5212(2).

(A)

(B)

(C)

Within
Maine

Everywhere

Maine Factors
Col. (A) / Col. (B)
x Statutory Weighting
Rounded to 6 Decimals

12. Total Sales _____ ÷ _____ x .50 = _____

13. Total Payroll _____ ÷ _____ x .25 = _____

14. Total Property _____ ÷ _____ x .25 = _____

If one of these factors has a value of zero in both column A and column B, see the instructions on page 7.

15. MAINE APPORTIONMENT FACTOR - Sum of lines 12, 13 and 14, column (C) 15. _____

16. GROSS TAX (page 2, line 6) 16. _____ .00

17. MAINE CORPORATE INCOME TAX (line 16 x line 15 factor). 17. _____ .00

18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY? 18. _____ .00

SCHEDULE B - MINIMUM TAXCheck here if this has been amended: ☐ Check here if this is as originally reported or previously adjusted: ☐

Attach federal Form 4626. This schedule must be completed even if it is the same as originally filed or previously adjusted.

19. FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME (federal Form 4626, line 7. If negative, enter a minus sign in the space to the left of the total) 19. _____ .00

20. MODIFICATIONS (see instructions for Schedule B on page 8) (if negative, enter a minus sign in the space to the left of the total) 20. _____ .00

21. TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME. (combine lines 19 and 20) 21. _____ .00

22. EXEMPTION (see instructions) 22. _____ .00

23. ADJUSTED TENTATIVE ALTERNATIVE MINIMUM TAXABLE INCOME (line 21 less line 22) 23. _____ .00

24. APPORTIONMENT FACTOR (see instructions) 24. _____ .00

25. ALTERNATIVE MINIMUM TAXABLE INCOME (line 23 multiplied by line 24) 25. _____ .00

26. TENTATIVE MINIMUM TAX (line 25 multiplied by 5.4% [0.054]) 26. _____ .00

27. INCOME TAX (page 2, line 7a) 27. _____ .00

28a. ALTERNATIVE MINIMUM TAX PRIOR TO PINE TREE DEVELOPMENT ZONE CREDIT (line 26 minus line 27) 28a. _____ .00

28b. PINE TREE DEVELOPMENT ZONE CREDIT (from Credit Application Worksheet) 28b. _____ .00

28c. ALTERNATIVE MINIMUM TAX (line 28a minus line 28b). Enter here and on page 2, line 7b. (If less than zero, enter zero) 28c. _____ .00



0500603

Federal EIN

SCHEDULE C - OTHER CREDITS

Check here if this has been amended: ☐ Check here if this is as originally reported or previously adjusted: ☐

This schedule must be completed even if it is the same as originally filed or previously adjusted.

29.	a.	MAINE SEED CAPITAL TAX CREDIT	(Credit Claimed _____)	) Amount Used .	29a.	_____	,	_____	,	_____	.	00
	b.	JOB'S AND INVESTMENT TAX CREDIT	(Credit Claimed _____)	) Amount Used .	29b.	_____	,	_____	,	_____	.	00
	c.	EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT	(Credit Claimed _____)	) Amount Used .	29c.	_____	,	_____	,	_____	.	00
	d.	EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT	(Credit Claimed _____)	) Amount Used .	29d.	_____	,	_____	,	_____	.	00
	e.	MACHINERY AND EQUIPMENT INVESTMENT TAX CREDIT	(Credit Claimed _____)	) Amount Used .	29e.	_____	,	_____	,	_____	.	00
	f.	BIOFUEL PRODUCTION CREDIT	(Credit Claimed _____)	) Amount Used .	29f.	_____	,	_____	,	_____	.	00
	g.	RESEARCH EXPENSE TAX CREDIT	(Credit Claimed _____)	) Amount Used .	29g.	_____	,	_____	,	_____	.	00
	h.	SUPER RESEARCH AND DEVELOPMENT CREDIT	(Credit Claimed _____)	) Amount Used .	29h.	_____	,	_____	,	_____	.	00
	i.	HIGH-TECHNOLOGY INVESTMENT TAX CREDIT	(Credit Claimed _____)	) Amount Used .	29i.	_____	,	_____	,	_____	.	00
	j.	MINIMUM TAX CREDIT	(Credit Claimed _____)	) Amount Used ..	29j.	_____	,	_____	,	_____	.	00
	k.	CREDIT FOR DEPENDENT HEALTH BENEFITS PAID	(Credit Claimed _____)	) Amount Used .	29k.	_____	,	_____	,	_____	.	00
	l.	CLEAN FUEL CREDIT	(Credit Claimed _____)	) Amount Used ..	29l.	_____	,	_____	,	_____	.	00
	m.	HISTORIC REHABILITATION CREDIT	(Credit Claimed _____)	) Amount Used .	29m.	_____	,	_____	,	_____	.	00
	n.	FAMILY DEVELOPMENT ACCOUNT CREDIT	(Credit Claimed _____)	) Amount Used .	29n.	_____	,	_____	,	_____	.	00
	o.	PINE TREE DEVELOPMENT ZONE CREDIT (from Credit Application Worksheet) .....		) Amount Used .	29o.	_____	,	_____	,	_____	.	00
	p.	TOTAL: Add lines a through o, enter result here and on page 2, line 8c. (Credit limited to the tax liability on page 2, line 7a) .....		) Amount Used .	29p.	_____	,	_____	,	_____	.	00

SCHEDULE D - MINIMUM TAX CREDIT

Check here if this has been amended: ☐ Check here if this is as originally reported or previously adjusted: ☐

This schedule must be completed even if it is the same as originally filed or previously adjusted.

30. a. NET STATE MINIMUM TAX FOR 2004 (2004 Form 1120XME, Schedule B, line 28c)	30a.	<div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div>	.00
b. MINIMUM TAX CREDIT CARRYOVER FROM 2004 (2004Form 1120X-ME, Schedule D, line 30h)... PLUS	30b.	<div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div>	.00
c. LINE A PLUS LINE B	= 30c.	<div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div>	.00
d. REGULAR INCOME TAX LIABILITY FOR 2005 (page 2, line 7a less allowable credits – all Schedule C credits except minimum tax credit)	30d.	<div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div>	.00
e. TENTATIVE MINIMUM TAX (Schedule B, line 26)	MINUS 30e.	<div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div>	.00
f. LINE D MINUS LINE E (if zero or less, enter zero)	= 30f.	<div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div></div>	.00
g. STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29j	30g.	<div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div>	.00
h. Maine minimum tax credit CARRYOVER TO 2006 (line c minus line g)	30h.	<div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div> ' <div><div></div><div></div><div></div></div>	.00